Exhibit B

SIEMENS

July 20, 2000

Darrell Lewis
Brigette Colter
Brian Thompson
Delphi Chassis
Dayton, Ohio

Re: ABS / Suspension ECU RFQ 600175174

Siemens Automotive would be pleased to be sourced this business. We are prepared to successfully launch these programs and to work with Delphi Chassis professionally to realize a mutually beneficial program. Following is our response to your requests for technical and commercial feedback. Please contact us with any further questions. This document replaces the 12-Jul-00 document.

Following is our response on commercial issues:

1. **Split the award of ABS and Controlled Suspension business maintaining the prices quoted:**

   - The Suspension business represents a significant volume with which to amortize fixed costs across. Although it may be perceived to have a relatively minor impact on the overall pricing, it is significant enough to not accept this request. We will run a financial evaluation for the specific impact.

2. **Option Pricing Targets:**

   - Flash is $1.00:
     We acknowledge your input and have given much consideration to this issue. Infineon is a strategic supplier to Siemens Automotive. We are not necessarily satisfied with the overall performance of alternate suppliers. We have improved this commercial aspects of this option and are currently offering Flash memory at $3.20 / $2.33 for 8-valve / 12-valve systems; as represented in the cost breakdown sheets.

   - 2 low side drive outputs is $0.30:
     Siemens agree with $0.30 for a lamp driver load from 700 ohm to 5 K ohm according to 3.3.6.4.1.1. The cost breakdowns are updated.

   - 5 low side drive outputs is $0.75:
     Siemens agree with $0.75 for a lamp driver load from 700 ohm to 5 K ohm according to 3.3.6.4.1.1. The cost breakdowns are updated.

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2. Option Pricing Targets (continued):

- Replace DDRP with DRP target is $0.0:
  Siemens agree at $0.0 if it is only an option how to populate the PCB. The cost breakdowns are updated.

- Quote option for Power Siemens Varistor S 14K14AUTO:
  The price is $0.20 for this option.

3. Quoted prices for Scenario 3 need to be met:

- With the assumption that Siemens will be awarded, at a minimum, the given programs and volumes as listed in Scenario-1, we agree to your given Scenario-3 targets for the Suspension ECU appendices, except for Appendix-A+D, as given in our 20-Jul-00 cost breakdown spreadsheets. Appendix-A+D has a higher material content.

4. Engineering Development Unit pricing will be x 20 serial price:

- Siemens recommends for Delphi Chassis to work with the specialists in this field, such as B2I Automotive or ETAS, as they have the most experience. As with our existing customer base, Siemens will certainly provide engineering support at no additional cost to Delphi for delivery of technical data to the supplier selected by Delphi. If Delphi selects Siemens for this service, we will be happy to provide a detailed and transparent quotation reflecting the following estimated costs from these suppliers, which are approximately $80K for engineering and $1800 per unit for the development control units; with a typical four-month lead time.

5. Cost for part number change:

- Siemens will not seek charges for software changes prior to initial production release. However, once production is released, software changes leading to a part number change will be charged $2.500, which is requested for each software change. We respectfully condition that this is not pending payments from Delphi's final customer.

6. Review of the cost breakdown for 8 valves due to flat pricing on coils:

- This is a Delphi, directed source. Delphi accepts responsibility for controlling the commercial aspects of the coils with this Delphi chosen source. In our cost breakdown sheets, Siemens holds the given cost firm year-after-year, with the annual productivity being applied to the price less the coils. Delphi accepts that Siemens will pass-through any commercial changes on the coils.

7. Packaging:

- Packaging documents are attached.
- Expendable packaging option is identified at $0.21 per unit.

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8. **Confirm acceptance by signing Advanced Development Letter for Dry Interface Corner:**

   - With award of Scenario-1, we require a management meeting with Delphi to further discuss the business case of this opportunity and will be willing to negotiate this Advanced Development Letter. Prior to the results of this meeting, Siemens respectfully declines in accepting this contract.

9. **Tooling form with lead time:**

   - See attached file Delphi tooling & lead time final round.xls

Requirement:
Section 3.4.6 Power Moding Requirement. Siemens amends previously submitted exceptions list review. Wake-up is not included, as there is a cost penalty. If mandated, we can add this feature and will be carefully investigated to insure minimal pricing impact by integrating with other functions.

Question: Is this PBT housing a plastic housing?
Response: Yes.

Question: Will the connector achieve: Supply of 5 Amps continuous to the load since it is stated here there are only 4 power pins. They must also be able to supply 11 Amps for approximately 30 msec at a 10 Hz rate and approximately 1.5 Amps thereafter.
Response: Connector is design to accept above requirements.

Question: Is the connector AMP PN 963181 still being specified by Siemens?
Response: No, due to the position of the connector on the side of the module we have selected a connector from FCI

Question: The Microcontrollers C167 CR and C167 SR were found at infineon.com. Is this the same as your specified C167 8 RM/FM, C167 16 RM/FM and C167 32 RM/FM? What is the first date of production usage for all of these microcontrollers?
Response: Microcontroller specifications have been attached to a mail sent from Siemens on June 26. C 167 16 is in production and for C 167 32 the qualification is on going (scheduled to be achieved by end of August 2000)

Question: Is Siemens willing to use the Hitachi SH-7052 or the Infineon TriCore? (This is important to establish in case the C166 family, after study, shows itself to be inadequate.)
   Question: If so, what is the cost change to use these two microcontrollers?
Response: Hitachi is currently not on the Siemens panel (price is expensive vs technical content) Infineon Tri Core is not yet available (cost change has been quoted as an option for floating point)

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Following is our response to your ABS technical questions:

1. The proposed 50mA supply for sensors is inadequate for the 12 valve proposal (8 valve proposal is fine). Per section 3.3.4.1 of the GQEE040 rev 1.2 spec, the requirement is > 105mA. Please update your design accordingly.

   - We agree and have completed this assignment.

2. The Siemens proposed quiescent current draw is 200 micro amps. Section 3.3.3.2 states a maximum current draw of 50 micro amps. Please update your design accordingly.

   - Agreed: the divider bridge for battery voltage monitoring has been resized with no cost impact.

3. The Siemens proposed maximum current capability for lamps is 200mA. Section 3.3.6.4.1.2 states a minimum requirement of 250mA. Please update your design accordingly.

   - Agreed: the maximum current limitation has been resized with no cost impact.

4. Your design assumed centralized load dump suppression. If a particular vehicle manufacturer does not have load dump suppression, what would you have to do to the design and what are the cost implications?

   - Load dump transient can be treated by an appropriate circuit switching on the motor for battery voltage > 30 volts. Should such circuit not accept, a varistor must be populated with a cost impact of $0.2.

5. Please utilize the two weeks to update your connector design proposals (main connector for 8-valve and 12-valve).

   - Further to our conference call, Delphi informed us that Bosch will have available in 2001 a connector which will fit to the ABS size (Packard could be also a supplier). Based on this, Siemens was committed for the design of the ABS ECU as defined in Delphi spec. Connector/ECU design will start as soon as Siemens has been sourced.

6. Please respond with updated timing and ability to meet original timing plan.

   - According to MRD mentioned on J Thomson/B Colter letter dated April 6, 2000, Siemens presented during the review meeting in Dayton a planning which fitted with these MRD: Alpha built Feb 1, 2001, Beta built July 15, 2001. A sample on Sept 4, 2000 or B-sample on Dec 1, 2000, as stated in your DBC 7.x Macro timing are not achievable.

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Following is our response to you Suspension ECU questions:

1. Regarding closed loop current control, using a sense resistor on the high side drive is difficult because the ground side cannot be switched. The present proposal to use a shunt resistor therefore will be difficult to implement. Revise details on your solution for closed loop current control.

   - Agreed, the current sense solution measuring "complete" current in the coil (supply + re-circulating current) can be used. In this case the cost impact is negligible.

2. Thermal management must be designed into the ECU for NORMAL operating conditions. Consider Appendix B that has 5 Amps per corner. Worst case may be 20 Amps steady state total. What FEA analysis will be conducted in the initial design? The circuit board dimensions may be inadequate given additional closed loop circuitry and thermal design for steady state. Combination systems (i.e., A+D and A+E) may also require a larger board layout. How do you intend to address possible growth of the circuit board beyond the footprint of the ABS circuit board?

   - Ansys FEA to determine heat increase should be conducted on: power drivers, connector pins and micro-case.

   - Appendix A+D has been assumed with a PCB increase of 10%, Appendix A+E has been assumed with a PCB increase of 20%. Housing remains the same for all versions.

3. The proposal for over-current limiting is addressed using a linear current limit circuit. This in turn forces the power device into a linear operating mode, which causes power dissipation to increase. The result is more temperature rise and the need for more thermal capability. As an alternate component consider an ST OmniFET.

   - The linear mode is used in case of over current till software protection operates. It should not take more than few milliseconds.

4. Resend your quoted Microcontroller for each of the Appendices and combinations (i.e., Appendices A, B, C, D, E, A+D, A+E). Include the feature overview and a specification sheet(s). For example, SAK-C164 8 RM/FM is inadequate due to too few A/D channels. SAK-C164 16 FM MAY be inadequate due to only 3 PWM channels (this depends on if you want to do PWM another way). Consider also the Hitachi SH-7052 or the Infineon TriCore.

   - The PWM outputs can also be generated by using output compare ports (OC). Concerning A/D channels, the micro-controller proposed in our updated quote has 16 A/D channels for the C167-16FM and up to 24 channels for the C167-32FM

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Quote Verbiage, Definition and Terms:

SUBJECT: RFQ 600175174 ABS and Suspension Controller Electronics

Product Definition and Specification

ABS:
- Statement of requirements for DBC 7.4 electronic control unit 18045194AA dated 5 April 2000
- DBC 7.4 electronic control unit. Technical Requirements Specification GQEE040, rev level 1.0 dated April 6.2000

Suspension
- CTS requirement 22197147 rev 1.6 dated 06/12/00
- CTS requirement 22197148 rev 1.5 dated 06/12/00 (appendix A)
- CTS requirement 22197195 rev 1.1 dated 06/09/00 (appendix B)
- CTS requirement 22197163 rev 1.1 dated 06/09/00 (appendix C)
- CTS requirement 22197159 rev 1.0 dated 03/06/00 (appendix D)
- CTS requirement 22197164 rev 1.1 dated 06/09/00 (appendix E)

Program timing
Various potential platforms: First SOP is June 2003

Unit Prices and Annual Volumes

Our pricing is based upon the annual volume assumptions given in Delphi quote package. Siemens reserves the right to submit to Delphi revised pricing in instances where the actual annual volume purchased is below the quoted volume by 20% or more.

It is agreed that Delphi will award Siemens 100% of the volume for the program covered in this quote and Siemens will support Delphi in any negotiations for price increases in the event of variance to the volumes stated.

Piece price

Refer to the given Delphi matrix.
All taxes and duties, when applicable, are excluded from the piece price.

Production tooling
Replacement, repair and maintenance are included in the production piece price for the life of the program.   See attached documents.

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Technical assumptions for ABS:

a) Specifications:
The quote is based on the original quote pack as mentioned on the cover page.

b) Open architecture
The basic configuration of the Infineon as per our given mechanization documentation.

c) Failsafe strategy

1) A/D verification method: During the initialization / self test routine and during normal operation, the micro controller reads the voltage derived from a separate regulator (e.g. sensor supply). If the value corresponds to the expected value, the A/D converter and the regulator work properly.

2) Wheel speed sensor verification method: In addition to the plausibility check of the wheel speed signals by the software, the Siemens proposal provides a true continuous ohmic check of the wheel speed sensors. The sensors are biased and a R/C filter recovers the DC value (also used as thresholds for the comparators).The DC value is read via an A/D converter by the micro controller, so that it can be distinguished between the failure modes:

  -open circuit
  -short circuit to battery
  -short circuit to ground

An additional external circuitry would only add costs, but not improve failure detection.

3) I/O port verification
During the self test, the micro controller activates all outputs (e.g. valves, pump) and read back the corresponding levels via the feed back lines.

4) Watchdog timing verification
The hardware circuitry of the watchdog verifies the frequency generated by the micro controller.

5) Mechanical component
-PBT housing with integrated connector for vehicle interface, bushings and gasket.
-Integrated connector is made of 44 signals pins gold plated and 4 power pins.
-Females terminals, gold plated, for direct motor connection.
-PCB FR4 4 layers glued on aluminum plate.
-Sealing of the cover and signals connector by potting.
-Coils have been assumed a Delphi directed buy according to Appendix 9 of 18045194AA.Further Delphi information, Siemens has used a unit price as given by Delphi Purchasing.

Note: in scenario 3, the quote for N/A and Europe programs has been assumed with the same technical content. This means that no additional R&D cost have been taken into consideration to design a specific product dedicated to the European mark

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Technical assumptions for Suspension:

a) Specifications

The quote is based on the original quote pack as mentioned on the cover page.

b) Open architecture

The basic configuration of the Infineon as per our mechanization.

c) Watchdog timing verification
The hardware circuitry of the watchdog verifies the frequency generated by the micro controller.

d) End of line calibration
Some parameters (e.g. current measurement, voltage reference) which need an accurate value, will be achieved by performing end of line calibration.

Electronics exception list:

- ECU wake-up on external event is based on a power latch circuit activated on logic level or edges. In this quote wake up on serial message is not included, this requirement is going to be investigated in detail to offer the most cost-effective solution.

- The micro controller core architecture is single chip configuration, this topology reduces layout complexity, improves EMC behavior and contributes to offer convenient and compact product. Nevertheless, development modules with external bus and dual port RAM could be proposed and quoted separately.

1) Mechanical component
-PBT housing with integrated connector for vehicle interface, bushings and gasket.
-Integrated connector is made of 55 signals pins gold plated and 4 power pins.
-PCB FR4 4 layers glued on aluminum plate.

Labeling
Product identification will be ensured by an external label, which will contain the part number, the serial number and the date code.

Program Cancellation
In the event that the program covered in this letter is cancelled prior to production, without fault by Siemens, an equitable cancellation charge will be negotiated to cover the appropriate costs incurred by Siemens in supporting this program.

Transportation
See cost breakdown sheets.

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Annual Productivity
See cost breakdown sheets.

Economic Level
Quoted unit prices are at projected June 2003, economic levels.

Labor and overhead to remain fixed, except in the event of actions which are not under S.A.s.a control e.g.: government intervention. These variations in labor rates or other cost will be jointly verified. If verification shows extraordinary costs increases, which cannot be absorbed, prices will be re-negotiated and updated in January of each Calendar Year.

Note: Based upon the current allocations on the electronics components market due to the booming of the mobile telephones, we reserve the right to update this offer in case of extraordinary costs increases.

Design and Specification
Unit pricing has been developed based on the technical specifications noted above. In the event that changes are required to these specifications, the cost impact would be reviewed and any subsequent piece price adjustments would be mutually agreed upon

Packaging
Packaging must be jointly defined between Delphi and Siemens. Returnable plastic trays have been taken into consideration in this offer. The targeted tooling cost is $35,000 and the tray unit cost is $20. These costs have to be paid up-front by Delphi. We have assumed 14 ECU's per trays and 40 trays per pallet. This gives a total of 560 parts per pallet. The quantities of trays required will be based on the cycle time defined between Delphi and Siemens.

Limited Warranty

Siemens has agreed to the verbiage in the Delphi Long-Term Contract agreement and that the product must be component validated to the specification for 10 years and 150,000 miles.

Capacity

As a 100% share supplier for this program, Siemens will provide sufficient capacity to support the program according to the volumes as shown in the unit pricing matrix on Page 2. Siemens capacity is calculated using 5 days, 3 shifts, 7 hour shifts per day (total of 105 hours per week) and the maximum hours that will be worked prior to the implementation of over time charges is 125 hours per week. Production capacity will be installed to support the forecasted volumes, based on the monthly requirement to be calculated as the annual volume divided by 12 with a 10% peak requirement buffer. As requested, Siemens and Siemens supplier's production line should be able to support a 15% increase in volume without requiring additional tooling.

Contract Period

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Prices are quoted based on a continuous supply for a minimum 5 years contract period based on the roll out volumes shown in the unit price matrix, starting in MY2004 through MY2008.

Economic level

See cost breakdown sheets.

Payment Terms

Delphi's MNS2 Terms are accepted.

Quote validity

This offer is valid until August 17, 2000. The present offer shall be valid only if the required licenses for the performance of deliveries and services here under have been issued by the competent authorities.

Service Parts

Siemens agrees to provide Service Parts for 10-years after final sale of serial production. Siemens will provide the initial 3-year requirements at production pricing only if the production and delivery occur at the end of the serial production phase in a one-time buy.

Intellectual and Industrial Property Rights

Any and all results generated by Siemens within the course of this development agreement shall be the sole property of Siemens. The rights to use such results, granted by Siemens to Delphi shall be defined in writing in the related development contract to be signed. Siemens shall retain full property of the information that it held prior to, or that it obtains independently of the performance of this development agreement. In no event, Delphi shall be granted any industrial / intellectual property right relating to this information.

Liability
Siemens shall perform its obligations with the same care it uses usually in its own affairs and on the basis of its knowledge of the technologies in this field.

Siemens' liability under the performance of its obligations is restricted to the implementation of the available internal means and resources. Any other liability for material and/or consequential, direct and/or indirect damages, for any cause, arising out of the performance or the non-performance of this development agreement, as for instance in case of failure to comply with the time schedule, or arising from infringement of intellectual / industrial property rights of third party, shall be excluded. These provisions are part of the essential provisions of Siemens' offer. Therefore, in any even, these provisions shall prevail on Delphi's General Conditions of Purchase.

Recycling
Possible necessary measures of recycling and their cost impacts are not included in our prices.

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Engineering Design Changes

Siemens will provide changes at material plus 15% plus tooling. Siemens reserves the right to address major impact changes involving greater than $10K in engineering costs, which will be reasoned in a Delphi / Siemens management meeting. In this rare occasion, both companies will ensue minimal impact to the program. Changes after design freeze will be quoted at full price.

Current Savings

With the award of the Scenario-1 programs, Siemens will offer the following productivity improvements on current speed sensor programs.

- M-Sensor 15703240: additional 3-periods of 2% annual productivity starting with 2001MY.
- S-Sensor 15725355,56: additional 2-periods of 2% annual productivity starting with 2002MY.
- GMT330 4676121: additional 1-periods of 2% annual productivity for the 2001MY.

We look forward to supporting Delphi Chassis for these programs.

Sincerely,

Mike Tramutolo
Account Manager

Michel Poulet
Marketing Manager

cc: W.Guertler.

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Suspension Electronic Control Unit Cost Summary

(Appendix A)

		General Information		
	Annual volume	111,625	111,625	111,625
	Model Year	2004	2005	2006
	Comm Protocall	CAN	CAN	CAN
	Currency			
Component/Description	**Assumptions**	**Cost Information**		
Microprocessor (Main)		$8.30		
microprocessor (type)	C167			
RAM (k)	2K min			
Flash ROM (k)	64K min			
EEProm (k)	1K min			
Clock Frequency (MHz)	10 MHz			
number of digital inputs				
A/D (internal to micro or external)		$0.30		
number of analog inputs				
number of bits resolution				
Power outputs				
Compressor				
Solenoid/Inductive	6			
Lamps	1 (spare)			
Signal Conditioning		$3.64		
number of Digital Inputs				
number of Analog inputs				
number of Digital outputs				
number of Power outputs				
number of Closed Loop outputs				
Power Input Battery/Ignition Input Protection				
Total Bulk Capacitance (Battery/Ignition)				
Heat Sink				
EMC Shield				
Power supplies		$0.64		
number and type				
Voltages				
Current capability				
Diagnostic circuits				
Connector(s)		$1.10		
filtered header (if applicable)				
total number of connector pins				
Circuit Board		$2.75		
Type				
Area				
conformal coating				
Housing		$1.40		
Material				
Material Cost/lb				
Material quantity (lbs)				
Simulators				
Break Out Boxes				
Other (please specify)	electronic			
	mechanic	$0.15		
Total Purchased Material		$18.28	#VALUE!	#VALUE!
Direct Labor				
Packaging (expendable)		--------------	--------------	--------------
Programming Cost (Level 0 through 3)				
number of lines of code level 0-3				
Engineering (excluding level 0-3 programming)		$6.70	$6.70	$6.70
Total Manufacturing Burden (including depreciation)				
SG&A & Profit		$8.02		
Total Price FCA TTOP Supplier's Manufacturing Location		$33.00	#REF!	#REF!
Total ECU Tooling Price (attach breakdown form)		#REF!	$0.00	$0.00
ECU Development/Alpha/Beta/Proto Price (300 pcs)		see attached tooling breakdown form		
ECU Development/Alpha/Beta/Proto Tooling (300 pcs)		see attached tooling breakdown form		
Supplier's Manufacturing Location		Mexico		
Currency of Manufacturing Location (local currency)		US $		
Cost to change to expendible packaging		$0.20	$0.20	$0.20
Cost reduction to replace Flash with ROM		-$2.33	-$2.26	-$2.19
Cost/cost reduction to replace CAN with J1850		-$0.30	-$0.29	-$0.28
Cost to add interface to Steering sensor (supply, ground, signal)		$0.30	$0.29	$0.28
Cost to add discrete PWM line(s) input or output		$0.30	$0.29	$0.28
Cost to add interface to pressure sensor (supply, ground, signal)		$0.30	$0.29	$0.28
Cost to add sealed case with validation testing for underbody		$0.15	$0.15	$0.15
Cost to add frequency input for vehicle speed		$0.38	$0.37	$0.36
Cost to add floating point microprocessor (estimate)		$5.80	$5.80	$5.80

Provide all costs in local currency.   Indicate description or quantity as applicable.
If 2 or more items serve the same function, indicate this in the assumptions.   If a cell is blank, information is required.

Appendix A

Suspension Electronic Control Unit Cost Summary

(Appendix B)

		General Information				
	Annual volume	43,000	43,000	43,000	43,000	43,000
	Model Year	2004	2005	2006	2007	2008
	Comm Protocall	CAN	CAN	CAN	CAN	CAN
	Currency					

Component/Description	Assumptions	Cost Information				
Microprocessor (Main)		$8.30				
microprocessor (type)	C167					
RAM (k)	3K min optimum 4K					
Flash ROM (k)	96K min optimum 128K					
EEProm (k)	1K					
Clock Frequency (MHz)	20MHz					
number of digital inputs						
A/D (internal to micro or external)		$0.30				
number of analog inputs						
number of bits resolution						
Power outputs						
Compressor						
Solenoid/Inductive	6					
Lamps	1 (spare)					
Signal Conditioning		$3.64				
number of Digital Inputs						
number of Analog inputs						
number of Digital outputs						
number of Power outputs						
number of Closed Loop outputs						
Power Input Battery/Ignition Input Protection						
Total Bulk Capacitance (Battery/Ignition)						
Heat Sink						
EMC Shield						
Power supplies		$0.64				
number and type						
Voltages						
Current capability						
Diagnostic circuits						
Connector(s)		$1.10				
filtered header (if applicable)						
total number of connector pins						
Circuit Board		$2.75				
Type						
Area						
conformal coating						
Housing		$1.40				
Material						
Material Cost/lb						
Material quantity (lbs)						
Simulators						
Break Out Boxes						
Other (please specify)	electronic	$1.60				
	mechanic	$0.15				
Total Purchased Material		$19.88	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Direct Labor						
Packaging (expendable)						
Programming Cost (Level 0 through 3)						
number of lines of code level 0-3						
Engineering (excluding level 0-3 programming)		$8.00	$8.00	$8.00		
Total Manufacturing Burden (including depreciation)						
SG&A & Profit		$7.12				
Total Price FCA TTOP Supplier's Manufacturing Location		$35.00	#REF!	#REF!	#REF!	#REF!
Total ECU Tooling Price (attach breakdown form)		#REF!	$0.00	$0.00	$0.00	$0.00
ECU Development/Alpha/Beta/Proto Price (300 pcs)		see attached tooling breakdown form				
ECU Development/Alpha/Beta/Proto Tooling (300 pcs)		see attached tooling breakdown form				
Supplier's Manufacturing Location		Mexico				
Currency of Manufacturing Location (local currency)		US $				
Cost to change to expendible packaging		$0.20	$0.20	$0.20	$0.20	$0.20
Cost reduction to replace Flash with ROM		-$2.33	-$2.26	-$2.19	-$2.12	-$2.06
Cost/cost reduction to replace CAN with J1850		-$0.30	-$0.29	-$0.28	$0.27	$0.27
Cost to add interface to Steering sensor (supply, ground, signal)		$0.30	$0.29	$0.28	$0.27	$0.27
Cost to add discrete PWM line(s) input or output		$0.30	$0.29	$0.28	$0.27	$0.27
Cost to add interface to pressure sensor (supply, ground, signal)		$0.30	$0.29	$0.28	$0.27	$0.27
Cost to add sealed case with validation testing for underbody		$0.15	$0.15	$0.15	$0.15	$0.15
Cost to add frequency input for vehicle speed		$0.38	$0.37	$0.36	$0.35	$0.34
Cost to add floating point microprocessor (estimate)		$5.80	$5.80	$5.80	$5.80	$5.80

Provide all costs in local currency.
If 2 or more items serve the same function, indicate this in the assumptions.

Indicate description or quantity as applicable.
If a cell is blank, information is required.

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